

**UNITED STATES DISTRICT COURT
DISTRICT OF MAINE**

UNITED STATES OF AMERICA

v.

LUCAS SIROIS
ROBERT SIROIS
LAKEMONT, LLC
SANDY RIVER PROPERTIES, LLC
SPRUCE VALLEY, LLC

Docket No. 1:21-cr-00175-LEW

SUPERSEDING INDICTMENT

The Grand Jury Charges:

**COUNT ONE
(Conspiracy to Distribute Controlled Substances)**

1. From at least about 2016 and continuing through at least about July 21, 2020, within the District of Maine, and elsewhere, the defendants,

**LUCAS SIROIS and
ROBERT SIROIS,**

knowingly and intentionally conspired with others, both known and unknown, to manufacture, distribute and possess with intent to distribute marijuana, and marijuana plants, in violation of Title 21, United States Code, Section 841(a)(1).

2. It is further alleged that as to defendant **LUCAS SIROIS**, his conduct as a member of the conspiracy charged in Count One, which includes the reasonably foreseeable conduct of other members of the controlled substance conspiracy alleged in Count One, involved 1000 or more marijuana plants and 1000 kilograms or more of marijuana, in violation of Title 21, United States Code, Section 841(b)(1)(A).

All in violation of Title 21, United States Code, Section 846.

COUNT TWO
(Possession with Intent to Distribute Controlled Substances)

3. On about July 21, 2020, within the District of Maine, the defendants,

LUCAS SIROIS and
ROBERT SIROIS,

knowingly and intentionally possessed with the intent to distribute marijuana, and marijuana plants, and did aid and abet such conduct, in violation of Title 21, United States Code, Section 841(a)(1) and Title 18, United States Code, Section 2.

4. It is further alleged that with respect to defendant **LUCAS SIROIS**, the penalty provisions of Title 21, United States Code, Section 841(b)(1)(A) apply to the conduct described herein.

All in violation of Title 21, United States Code, Section 841(a)(1).

COUNT THREE
(Bank Fraud)

5. From at least on about January 10, 2020, to at least about July 21, 2020, within the District of Maine, and elsewhere, the defendant,

LUCAS SIROIS,

willfully and knowingly, executed and attempted to execute a scheme and artifice to defraud a financial institution, the deposits of which were then insured by the National Credit Union Administration, and to obtain moneys, funds, credits, assets, securities, and other property owned by, and under the custody and control of, such a financial institution, by means of false and fraudulent pretenses, representations, and promises. Specifically, the defendant falsely warranted on account opening documents of an account he held at a financial institution that “no portion of any proceeds deposited to any account I maintain in any capacity . . . will be derived directly or indirectly from any

Marijuana-Related Business[,]" when the defendant intended to, and in fact did, fund the account with proceeds of marijuana sales.

All in violation of Title 18, United States Code, Section 1344.

COUNT FOUR
(Conspiracy to Defraud the United States and Impede and Impair I.R.S.)

6. From at least about March 2019 through at least about July 2019, within the District of Maine, and elsewhere, the defendant,

LUCAS SIROIS,

unlawfully, voluntarily, intentionally, and knowingly conspired, combined, confederated, and agreed with others known and unknown, to defraud the United States for the purpose of impeding, impairing, obstructing, and defeating the lawful Government functions of the Internal Revenue Service of the Treasury Department in the ascertainment, computation, assessment, and collection of the revenue: specifically, income taxes.

7. The manner and means by which the conspiracy was sought to be accomplished included, among others, the following: the defendant and others agreed to create a series of false business expenditures designed to shift income from profitable Schedule C businesses and S Corporations to largely unprofitable corporations, and in so doing, eliminate or substantially reduce the tax burden of the defendant for years 2017 and 2018.

Overt Acts

8. In furtherance of the conspiracy, and to accomplish the objects thereof, the following overt acts were committed in the District of Maine and elsewhere:

9. On about May 19, 2019, **LUCAS SIROIS's** tax preparer, CC-1, sent an email to **LUCAS SIROIS** detailing five types of fraudulent transactions that **LUCAS SIROIS** should fabricate for tax year 2017 that would eliminate **LUCAS SIROIS's** tax liability for that year.

10. On about July 9, 2019, CC-1 filed a fraudulent amended tax return for **LUCAS SIROIS** for tax year 2017.

All in violation of Title 18, United States Code, Section 371.

**COUNT FIVE
(Tax Evasion)**

11. From at least about March 2019 through at least about July 2019, within the District of Maine, and elsewhere, the defendant,

LUCAS SIROIS,

a resident of Farmington, Maine, willfully attempted to evade and defeat income tax due and owing by him to the United States of America, for the calendar years 2017 and 2018, by preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent Amended U.S. Individual Income Tax Return, Form 1040, for tax year 2017, and a false and fraudulent U.S. Individual Income Tax Return, Form 1040, for tax year 2018, which were submitted to the Internal Revenue Service. On his tax returns, **LUCAS SIROIS** reported and caused to be reported that (a) his income for the calendar year 2017 was \$112,801, and the amount due and owing was \$17,131; and (b) his income for the calendar year 2018 was \$87,799 and the amount due and owing was \$8,195. In fact, as **LUCAS SIROIS** knew, his taxable income for the calendar years 2017 and 2018 was greater than the amount reported on the tax returns, and as a result

of such additional taxable income, there was additional tax due and owing to the United States of America.

All in violation of Title 26, United States Code, Section 7201.

**COUNT SIX
(Maintaining Drug-involved Premises)**

12. Beginning on a date unknown, but no later than 2016, and continuing through at least June 21, 2020, within the District of Maine, the defendant,

LAKEMONT, LLC,

did unlawfully and knowingly use and maintain a place located at 374 High Street, Farmington, Maine, for the purpose of manufacturing and distributing marijuana.

13. It is further alleged that the penalty provisions of Title 21, United States Code, Section 856(b) apply to the conduct described herein.

All in violation of Title 21, United States Code, Section 856(a)(1).

**COUNT SEVEN
(Maintaining Drug-involved Premises)**

14. Beginning on a date unknown, but no later than 2016, and continuing through at least June 21, 2020, within the District of Maine, the defendant,

SANDY RIVER PROPERTIES, LLC,

did unlawfully and knowingly use and maintain a place located at 374 High Street, Farmington, Maine, for the purpose of manufacturing and distributing marijuana.

15. It is further alleged that the penalty provisions of Title 21, United States Code, Section 856(b) apply to the conduct described herein.

All in violation of Title 21, United States Code, Section 856(a)(1).

**COUNT EIGHT
(Maintaining Drug-involved Premises)**

16. Beginning on a date unknown, but no later than 2016, and continuing through at least June 21, 2020, within the District of Maine, the defendant,

SPRUCE VALLEY, LLC,

did unlawfully and knowingly use and maintain a place located at 105 Avon Valley Road, Avon Valley, Maine, for the purpose of manufacturing and distributing marijuana.

17. It is further alleged that the penalty provisions of Title 21, United States Code, Section 856(b) apply to the conduct described herein.

All in violation of Title 21, United States Code, Section 856(a)(1).

FORFEITURE NOTICE

18. Upon conviction of the controlled substances offense alleged in Counts One, Two, Six, Seven and Eight of this indictment, defendants **LUCAS SIROIS, ROBERT SIROIS, LAKEMONT, LLC, SANDY RIVER PROPERTIES, LLC,** and **SPRUCE VALLEY, LLC**, shall forfeit to the United States, pursuant to Title 21, United States Code, Section 853, any and all property constituting or derived from any proceeds said defendants obtained directly or indirectly as a result of the violations alleged in Counts One, Two, Six, Seven, and Eight and any and all property used or intended to be used in any manner or part to commit and to facilitate the commission of the violations, including but not limited to each defendant's interest in the following:

a. Real Property

| Asset ID | Address | Owner of Record | Map/Lot | Deed Book/Page |
|---------------|---|-----------------------------|-------------|----------------|
| 20-DEA-666537 | 374 High Street, Farmington, ME | Sandy River Properties, LLC | U09-002-A | 2201/74 |
| 20-DEA-666539 | 249 Seamon Road, Farmington, ME | Robert J. Sirois | R04-026-A | 1454/125 |
| 20-DEA-666540 | 269 Seamon Road, Farmington, ME | Lucas J. Sirois | R04-032 | 3248/239 |
| 20-DEA-666546 | 247 Front St., Farmington, ME | Front Street. Investments | U14-047 | 1725/302 |
| 20-DEA-666549 | 407 Wilton Road, Farmington, ME | Robert J. Sirois | U34-004 | 1454/125 |
| 20-DEA-666553 | 497 Federal Row, Industry, ME | Lucas J. Sirois | R02-028-001 | 2073/106 |
| 20-DEA-666563 | 105 Avon Valley Road, Avon, ME | Spruce Valley, LLC | 5U-9A | 3923/330 |
| 20-DEA-666626 | 5003 Twin Brook Road, Carrabassett Valley, ME | Lucas Sirois | 0011-0092 | 4153/108 |
| 20-DEA-666633 | 42 Village Woods Dr., Rangeley, ME | Lucas & Alisa Sirois | 008-065-003 | 3222/69 |
| 20-DEA-666637 | 3155 Main St., Rangeley, ME | Lucas & Alisa Sirois | 007-048 | 3848/204 |
| 20-DEA-666678 | 115 Knowlton Corner Road, Farmington, ME | Robert Sirois | U37-011 | 3727/260 |

b. Other Property

| Asset ID | Description | Date of Seizure | Estimated Value |
|---------------|--|-----------------|-----------------|
| 20-DEA-665640 | \$1,300.00 U.S. Currency | 07/21/2020 | \$1,300.00 |
| 20-DEA-665641 | \$1,000.00 U.S. Currency | 07/21/2020 | \$1,000.00 |
| 20-DEA-665642 | \$24,897.00 U.S. Currency | 07/21/2020 | \$24,897.00 |
| 20-DEA-665643 | \$1,320.00 U.S. Currency | 07/21/2020 | \$1,320.00 |
| 20-DEA-665948 | Franklin-Somerset Federal Credit Union Account #22218-71 | 07/21/2020 | \$12,088.74 |

| Asset ID | Description | Date of Seizure | Estimated Value |
|---------------|--|-----------------|-----------------|
| 20-DEA-665949 | Skowhegan Savings Bank Account #90110535 | 07/21/2020 | \$22,616.19 |
| 20-DEA-665950 | Skowhegan Savings Bank Account #90182714 | 07/21/2020 | \$17,300.30 |
| 20-DEA-665951 | Skowhegan Savings Bank Account #90099906 | 7/21/2020 | \$192,353.33 |
| 20-DEA-665952 | University Credit Union Account #6907659-72 | 07/21/2020 | \$17,870.81 |
| 20-DEA-665953 | Franklin-Somerset Federal Credit Union Account #22920-71 | 07/21/2020 | \$15,676.36 |
| 20-DEA-665954 | Franklin-Somerset Federal Credit Union Account #23908-71 | 07/21/2020 | \$127,663.70 |
| 20-DEA-665955 | Franklin-Somerset Federal Credit Union Account #22597-71 | 07/21/2020 | \$50,553.07 |
| 20-DEA-665956 | Franklin-Somerset Federal Credit Union Account #23943-71 | 07/21/2020 | \$13,535.11 |
| 20-DEA-665958 | Franklin-Somerset Federal Credit Union Account #22596-71 | 07/21/2020 | \$7,743.34 |
| 20-DEA-665960 | Franklin-Somerset Federal Credit Union Account #22739-71 | 07/21/2020 | \$264,220.50 |
| 20-DEA-665961 | Franklin-Somerset Federal Credit Union Account #22612 | 07/21/2020 | \$32,969.75 |
| 20-DEA-666298 | \$46,400.00 U.S. Currency | 07/21/2020 | \$46,400.00 |
| 20-DEA-666299 | \$29,618.00 U.S. Currency | 07/21/2020 | \$29,618.00 |
| 20-DEA-666304 | \$53,841.00 U.S. Currency | 07/21/2020 | \$53,841.00 |

19. If any of the property described above, as a result of any act or omission of the defendant: (a) cannot be located upon the exercise of due diligence; (b) has been transferred or sold to, or deposited with, a third party; (c) has been placed beyond the jurisdiction of the court; (d) has been substantially diminished in value; or (e) has been commingled with other property which cannot be divided without difficulty, the United

States of America shall be entitled to forfeiture of the substitute property pursuant to 21 U.S.C. § 853(p).

All pursuant to Title 21, United States Code, Section 853.

A TRUE BILL,

Signature Redacted – Original on file
with the Clerk's Office



Assistant U.S. Attorney
Date: 8/13/25